

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

United States of America,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No.
	)	
Marilyn A. Fournier and Wells Fargo	)	
Home Mortgage, f/k/a World Savings	)	
Bank, FSB,	)	
	)	
Defendants.	)	

**Complaint**

The plaintiff, United States of America, brings this civil action to reduce federal tax assessments to judgment and to enforce its federal tax liens against real property located in this district. For its complaint, the United States alleges as follows:

1. This action is commenced under 26 U.S.C. §§ 7401, 7403 with the authorization of a delegate of the Secretary of the Treasury and at the direction of the Attorney General for the United States.
2. Jurisdiction over this action is conferred upon the district court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).
3. Venue is proper in this district under 28 U.S.C. § 1396.
4. Marilyn A. Fournier resides in Anoka County, Minnesota, within the jurisdiction of this Court.
5. Wells Fargo Home Mortgage, f/k/a World Savings Bank, FSB, does business in the state of Minnesota and is named as a party under 26 U.S.C. § 7403(b) because

it may claim an interest in the real property that is the subject of Count II of this complaint.

6. The real property that is the subject of this case is a personal residence owned by Marilyn A. Fournier located at 5320 165<sup>th</sup> Lane NW, Ramsey, Minnesota, and legally described as follows: Lot 1, Block 1, White Pine Estates.

**Count I - Reduce to Judgment Federal  
Income Tax Assessments Against Marilyn A. Fournier**

7. The United States incorporates by reference the allegations in paragraphs 1 through 6 above.
8. A delegate of the Secretary of the Treasury of the United States made the following federal income tax assessments against Marilyn A. Fournier:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Amount Owed, including assessed and accrued tax, penalties and interest, as of July 1, 2015</b>
2001	08/09/2005	\$ 95,439.86
2004	04/25/2011	\$ 38,528.74
2005	04/25/2011	\$ 40,250.69
2006	04/25/2011	\$ 15,497.60
2007	04/25/2011	\$ 20,270.18
2008	04/25/2011	\$ 24,133.65
2012	10/07/2013	\$ 2,748.43

Total: \$ 236,869.15

These assessments, except for the 2001, 2006, and 2012 tax years, are based on unfiled returns.

9. On or about the dates of assessments, a delegate of the Secretary of the Treasury gave notices of the assessments to Marilyn A. Fournier and made demands for payment.

10. Despite the notices of the assessments and demands for payment, Marilyn A.

Fournier has failed, neglected, or refused to fully pay the assessments listed above and there remains due and owing from Marilyn A. Fournier to the United States \$236,869.15, plus statutory interest and additions according to law from July 1, 2015 to the date of payment.

### **Count II - Foreclose on Real Property**

11. The United States incorporates by reference the allegations in paragraphs 1 through 10 above.

12. Following the assessments of tax and related statutory additions and notice and demand for payment of the same set forth above, liens arose in favor of the United States under 26 U.S.C. §§ 6321 and 6322 and attached to all of the property and rights to property of Marilyn A. Fournier, in an amount equal to the unpaid assessments, plus interest and other statutory additions and accruals as provided by law. The property to which the liens attach includes Marilyn A. Fournier's interest in the real property described in Paragraph 6 above.

13. On September 10, 2010, May 20, 2011, and January 21, 2014, the Internal Revenue Service filed notices of federal tax liens for the assessments above in Anoka County, Minnesota.

14. Under 26 U.S.C. § 7403, the United States of America is entitled to judgment enforcing the federal tax liens described above, a decree ordering the sale of the property, and a distribution of the proceeds of such sale in accordance with the parties' respective rights and priorities.

WHEREFORE, the plaintiff, United States of America, requests the following relief:

- A. That the Court enter judgment in favor of the United States against Marilyn A. Fournier in the amount of \$236,869.15 plus statutory interest and additions according to law from July 1, 2015, plus such additional amounts as may continue to accrue as provided by law;
- B. That this Court determine and adjudge that the United States has valid and subsisting federal tax liens on all property and rights to property of Marilyn A. Fournier, including her interest in the property described above;
- C. That such federal tax liens shall be enforced against the property, and the property be sold, free and clear of all rights, titles, claims, and interests of the parties to this action, with no right of redemption and with the proceeds of the sale to be distributed in accordance with the law; and
- D. That the Court grant the United States its costs incurred in the commencement and prosecution of this civil action and such other and further relief as the Court deems just and proper.

Dated: July 29, 2015

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